

Audit

Report



OFFICE OF THE INSPECTOR GENERAL

QUICK-REACTION REPORT ON THE AUDIT OF
DEFENSE BASE REALIGNMENT AND CLOSURE
BUDGET DATA FOR NAVAL TRAINING CENTER
GREAT LAKES, ILLINOIS

Report No. 94-109

May 19, 1994

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Department of Defense

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Acronyms

BRAC	Base Realignment and Closure
MILCON	Military Construction
NTC	Naval Training Center



INSPECTOR GENERAL
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May 19, 1994

MEMORANDUM FOR COMPTROLLER OF THE DEPARTMENT OF DEFENSE
ASSISTANT SECRETARY OF THE NAVY (FINANCIAL
MANAGEMENT)

SUBJECT: Quick-Reaction Report on the Audit of Defense Base Realignment and
Closure Budget Data for the Naval Training Center Great Lakes, Illinois
(Report No. 94-109)

We are providing this report for your review and comments. This report resulted from our review of the realignment of the Advanced Hull Technician School to the Naval Training Center Great Lakes, Illinois, which is addressed in Report No. 94-108, "Quick-Reaction Report on the Audit of Defense Base Realignment and Closure Budget Data for Naval Station Treasure Island, California." This report addresses costs for renovations at the Naval Training Center Great Lakes applicable to the Hull Technician School. We are issuing this as a quick-reaction report to preclude the issuance of a request for proposal for renovations of building 520, and because time is limited for adjusting and resubmitting the budget information discussed in this report.

DoD Directive 7650.3 requires that all audit recommendations be resolved promptly. The Navy did not provide comments on a draft of this report. Therefore, we redirected the recommendation to the Comptroller of the Department of Defense and request comments on the recommendation and monetary benefits by June 20, 1994.

The courtesies and cooperation extended to the audit staff are appreciated. If you have any questions on this draft report, please contact Ms. Kimberley A. Caprio, Audit Project Manager, at (703) 692-3024 (DSN 222-3024). Appendix C lists the planned distribution of the report. The audit team members are listed inside the back cover.

David K. Steensma

David K. Steensma
Deputy Assistant Inspector General
for Auditing

Office of the Inspector General, DoD

Report No. 94-109

(Project No. 4CG-5008.14)

May 19, 1994

**QUICK-REACTION REPORT ON THE AUDIT OF DEFENSE BASE
REALIGNMENT AND CLOSURE BUDGET DATA FOR THE
NAVAL TRAINING CENTER GREAT LAKES, ILLINOIS**

EXECUTIVE SUMMARY

Introduction. Project P-557S, "Hull Technician 'A' School," was realigned to building 520 at the Naval Training Center Great Lakes as part of the closure of the Naval Station Philadelphia, Pennsylvania. The Hull Technician School will share building 520 with the Advanced Hull Technician School, which is being realigned from the Naval Training Center San Diego, California, under project P-608T. The two projects are programmed for \$20.1 million. We are issuing this as a quick-reaction report to preclude the issuance of a request for proposal for renovations of building 520 pending resolution of differences in specifications and because time is limited for adjusting and resubmitting the budget information.

Objective. The overall audit objective was to determine the accuracy of Defense base realignment and closure military construction budget data. This report identifies the results of the audit of project P-608T, "Building Modifications," as they relate to project P-557S. Because both projects will be collocated within building 520 at the Naval Training Center Great Lakes, the costs for both projects are commingled and not easily differentiated for the renovation of building 520. The results of our audit on project P-608T was addressed in Report No. 94-108, "Quick-Reaction Report on the Audit of Defense Base Realignment and Closure Budget Data for Naval Station Treasure Island, California," May 19, 1994.

Audit Results. The Navy overestimated the base realignment and closure military construction requirements for project P-557S to renovate building 520 at the Naval Training Center Great Lakes. As a result, the \$12.6 million of base realignment and closure military construction funds programmed to renovate building 520 can be reduced about 14 percent.

Internal Controls. The review of project P-557S was limited to an allocation of costs questioned that were identified during our review of project P-608T. The questioned costs of the renovation of building 520 could not be specifically identified to only one project. Internal controls over military construction budget estimates and the adequacy of management's implementation of the DoD Internal Management Control Program were discussed in Report No. 94-108.

Potential Benefits of Audit. Implementation of the recommendation will allow DoD to put to better use \$1.8 million of FY 1994 base realignment and closure funds.

Summary of Recommendation. We recommended that the Comptroller of the Department of Defense reduce the Navy FY 1994 base realignment and closure military construction authorization for project P-557S by \$1.8 million, and reprogram the funds to other base realignment and closure military construction projects.

Management Comments. The Navy did not provide comments on a draft of this report. Therefore, we redirected the recommendation to the Comptroller of the Department of Defense and request comments on the recommendation and monetary benefits by June 20, 1994.

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This report was prepared by the Contract Management Directorate, Office of the Assistant Inspector General for Auditing, DoD.

Part I - Introduction

Introduction

Background

Initial Recommendations of the Commission on Defense Base Closure and Realignment. The 1991 Commission on Defense Base Closure and Realignment (the Commission) recommended closure of the Naval Station Philadelphia, Pennsylvania. The Commission also recommended that the Naval Damage Control Training Center, a major tenant of the Naval Station Philadelphia, move to the Naval Training Center (NTC) Great Lakes, Illinois. The realignment of the Hull Technician School, project P-557S, "Hull Technician 'A' School," to building 520 at the NTC Great Lakes resulted from the closure of the Naval Station Philadelphia.

Subsequent Commission Requirements and Recommendations. On March 12, 1993, the Secretary of Defense recommended to the 1993 Commission that the NTC Great Lakes be realigned. The Commission accepted the Navy's position that consolidation of Naval training at a single training site allows DoD to generate savings through the reduction of overhead expenses and the elimination of redundant training staff. The Commission agreed to relocate personnel, equipment, and support to NTC Great Lakes. As a result, the Advanced Hull Technician School at NTC San Diego, California, under project P-608T, "Building Modifications," was designated to realign to NTC Great Lakes.

Objective

The overall audit objective was to determine the accuracy of Defense Base Realignment and Closure (BRAC) military construction (MILCON) budget data. During our audit of the closure of the Naval Technical Training Center, Naval Station Treasure Island, California, and the realignment of the Advanced Hull Technician School at NTC San Diego to the NTC Great Lakes, we reviewed estimates for project P-557S. The results of our audit of the realignment of the Advanced Hull Technician School to the NTC Great Lakes were addressed in Report No. 94-108, "Quick-Reaction Report on the Audit of Defense Base Realignment and Closure Budget Data for Naval Station Treasure Island, California."

Scope and Methodology

Limitations of Audit Scope. During our audit of the realignment of the Advanced Hull Technician School to NTC Great Lakes, we reviewed documentation supporting the renovation of building 520, which includes project P-557S for the realignment of the Hull Technician School. Project P-608T is valued at \$7.5 million and project P-557S is valued at

\$12.6 million. The costs for both projects are commingled and not easily differentiated for the renovation of building 520. Our review of project P-557S was limited to an examination of estimated costs for building 520 that were questioned on project P-608T.

Audit Standards, Potential Benefits, and Locations. This economy and efficiency audit was made during April 1994. Except as noted in the preceding paragraph, the review was made in accordance with auditing standards issued by the Comptroller General of the United States as implemented by the Inspector General, DoD. The audit did not rely on computer-processed data or statistical sampling procedures. As a result of implementing the report recommendation, \$1.8 million in FY 1994 Base Closure Account funds could be put to better use. Appendix B lists the organizations visited or contacted during the audit.

Internal Controls

We limited our review of project P-557S to an evaluation of costs questioned that were identified during our review of project P-608T. The questioned costs were estimated for the renovation of building 520 and could not be clearly identified to project P-557S or project P-608T. Internal controls over military construction budget estimates and the adequacy of management's implementation of the DoD Internal Management Control Program will be discussed as part of Report No. 94-108 on the realignment of the Advanced Hull Technician School.

Prior Audits and Other Reviews

The Inspector General, DoD, issued Report No. 94-108, "Quick-Reaction Report on the Audit of Defense Base Realignment and Closure Budget Data for Naval Station Treasure Island, California," May 19, 1994, that addresses two projects valued at \$7.9 million for the realignment of the Advanced Hull Technician School. The report states that the Navy overestimated the BRAC MILCON requirements for project P-608T by \$1.4 million and project P-582T by \$403,000, overstated the cost estimate for renovation of building 520 by \$665,166, and incorrectly programmed the cost for project P-608T as part of the Naval Technical Training Center, Naval Station Treasure Island realignment. The Navy did not provide comments on a draft of this report.

The Inspector General, DoD, issued Report No. 93-095, "Quick-Reaction Report on Base Realignment Budget Data for Naval Station, Philadelphia, and Naval Training Center, Great Lakes," May 5, 1993, that addresses the closure of the Naval Station Philadelphia. The report states that the Navy overestimated the BRAC MILCON requirements for project P-557S and could not support military construction requirements for the Naval Damage Control Training Center realignment to NTC Great Lakes. As a result, the estimated

Introduction

\$22.2 million cost to construct new facilities and renovate existing facilities at the NTC Great Lakes was overstated by about \$13.7 million. The report recommended that the Navy submit a revised DD Form 1391 for project P-557S to reflect a reduced requirement, that the Navy establish procedures to validate that DD Forms 1391 are based on accurate data, and that cost estimates for BRAC MILCON projects are properly documented and auditable. The Navy concurred with the recommendation to resubmit a DD Form 1391 for project P-557S and to require that activities retain rationale and data for MILCON requirements and cost estimates. Since 1991, 40 audit reports have addressed DoD BRAC issues. Appendix A lists selected DoD and Navy BRAC reports.

Part II - Finding and Recommendation

Costs for Renovation of Building 520

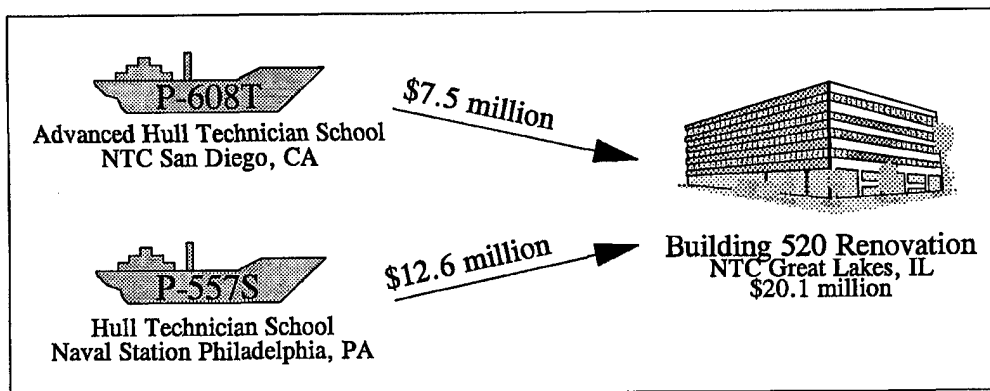
The Southern Division, Naval Facilities Engineering Command (Southern Division), overestimated BRAC MILCON requirements for project P-557S. The inaccurate estimate occurred because Southern Division established a portion of the estimate before obtaining the results of an independent architect-engineering facility study. The inaccurate estimate also occurred because Southern Division included

- o shower facilities that do not qualify for BRAC funds,
- o window replacements considered unnecessary repairs, and
- o a heat replacement system that is more appropriately funded under a different program.

As a result, the estimated BRAC MILCON costs of \$12.6 million for project P-557S can be decreased by \$1.8 million.

Background

Renovation of Building 520. Building 520 at NTC Great Lakes is undergoing renovation to house both the Advanced Hull Technician School under project P-608T and the Hull Technician School under project P-557S. The transfer of both schools to NTC Great Lakes permits consolidation of requirements and some sharing of classrooms, laboratories, and equipment for the welding classes. See the figure below.



Consolidation of Hull Technician and Advanced Hull Technician Schools to NTC Great Lakes

Other Reviews of Project P-557S by Inspector General, DoD

Prior BRAC Audit. The Inspector General, DoD, originally reviewed project P-557S as part of the realignment of the Naval Damage Control Training Center Philadelphia to the NTC Great Lakes under a FY 1994 MILCON budget request. Inspector General, DoD, Report No. 93-095 examines estimates for project P-557S that include the renovation of a building and construction of a fire fighting trainer and a damage control wet trainer at NTC Great Lakes to accommodate the Naval Damage Control Training Center Philadelphia. The report states that project P-557S did not require the trainer facilities because new occupational standards no longer contained fire fighting and damage control requirements. The report recommended that the Comptroller of the Department of Defense reduce the budget by \$13.7 million for project P-557S. The report does not address the renovation of building 520 because no renovation data were available at the time of the audit. See the Prior Audits and Other Reviews section in Part I for more details of audit results.

BRAC 1994 Audit. From February through March 1994, we reviewed DD Forms 1391 for project P-608T, documents supporting the budget submission for project P-608T, and estimates identified by an independent architect-engineering firm to renovate building 520 for the Advanced Hull Technician School and the Hull Technician School. Because the Hull Technician School will be collocated with the Advanced Hull Technician School in the same building, separating the costs is difficult. Because both schools will be collocated in the same building, the estimates and basis for costs of renovation should be comparable for both projects. In Report No. 94-108, we identified overstated costs for project P-608T, the Advanced Hull Technician School. Because project P-557S was identified as a separate BRAC project and not included in the scope of the audit of project P-608T, this report addresses the overstated costs applicable to project P-557S.

Overestimation of Project P-557S Due to Estimated Amounts

Southern Division Estimates. In August 1993, Southern Division estimated costs totaling \$7.5 million in the DD Form 1391 for project P-608T, and in November 1993, Southern Division identified estimated costs in a separate

Costs for Renovation of Building 520

DD Form 1391 totaling \$12.6 million for project P-557S. Therefore, the combined total for both projects to renovate building 520 at NTC Great Lakes was \$20.1 million.

Independent Architect-Engineering Estimate. In October 1992, Southern Division hired an architect-engineering firm to conduct an independent facility study of building 520. In January 1994, the independent architect-engineering firm provided its results and cost analyses, including costs for renovating building 520, to Southern Division. The results identified costs totaling \$15.5 million for renovations to building 520.

The architect-engineering study did not include contingency, supervision, inspection, and overhead costs, which must be added to the architect-engineering firm's estimate to be comparable to the \$20.1 million identified by Southern Division on the DD Forms 1391 for projects P-557S and P-608T. Contingency costs are calculated at 5 percent of project costs. Supervision, inspection, and overhead costs are calculated at 6 percent of project plus contingency costs. By applying the additional costs to the architect-engineering estimate of \$15.5 million, total costs for comparison purposes total \$17.5 million, or a difference of \$2.6 million when compared with the \$20.1 million Southern Division cost estimate. We believe the overestimation in the budget request resulted from Southern Division establishing the estimate before obtaining a facility study.

Breakout of Overestimates to Projects P-557S and P-608T. In a separate report on project P-608T, we attribute \$1.4 million of the \$2.6 million to project P-608T. Therefore, a difference of \$1.2 million remains between the costs budgeted by Southern Division and the independent architect-engineering estimate. We attribute the \$1.2 million to project P-557S. Table 1 describes the breakdown of costs and the calculation of the \$1.2 million. The excess programmed funds of \$1.2 million attributable to project P-557S should be deducted from FY 1994 BRAC MILCON funding for project P-557S, and reprogrammed to other unfunded BRAC MILCON projects.

Costs for Renovation of Building 520

Table 1. Calculation of Overestimation Attributable to Project P-557S

Southern Division Estimate

Project P-557S per DD Form 1391	\$12,600,000
Project P-608T per DD Form 1391	<u>7,500,000</u>
Subtotal of budgeted cost for building 520	<u>\$20,100,000</u>

Independent Architect-Engineering Estimate

Independent study estimate	\$15,529,000
In-house support costs	220,500
Contingency costs (rounded)	776,400
Supervision, inspection, and overhead costs (rounded)	<u>978,300</u>
Subtotal	<u>\$17,504,200</u>

Difference Between Estimates

Difference between budgeted costs and independent estimate (rounded)	\$2,600,000
Portion of difference attributed to project P-608T in separate report (rounded)	<u>\$1,400,000</u>
Balance attributed to project P-557S (rounded)	<u>\$1,200,000</u>

Overestimates of Additional Items Applicable to Project P-557S

Appropriate Use of BRAC MILCON Funds. Public Law 101-510, "Defense Base Closure and Realignment Act of 1990," November 5, 1990, states that BRAC MILCON funds are to be used for facility renovation to accommodate realignment actions. BRAC MILCON funds are not to be used to fund an activity's current deficiencies if the deficiencies are not a result of BRAC actions.

Items Reported in Independent Study. The independent architect-engineering cost analyses included items that do not qualify for BRAC MILCON funds, costs for unnecessary repairs, and costs for items that are more appropriately

Costs for Renovation of Building 520

funded under different programs. Table 2 shows the total costs proposed by the independent architect-engineering study and the costs questioned by the audit team.

**Table 2. Audit Team Questioned Costs of Independent Study Estimate
Applicable to Project P-557S**

<u>Cost Element</u>	<u>Costs Proposed by Independent Study</u>	<u>Costs Questioned</u>
Shower facilities	\$ 57,736	\$ 33,083
Windows	817,015	349,274
Heat Recovery	300,000	171,000
Subtotal	<u>\$1,174,751</u>	<u>\$553,357</u>
Contingency costs (5 percent of item cost)		27,668
Supervision, inspection and overhead costs (6 percent of item + contingency costs)		34,861
Subtotal		<u>\$ 62,529</u>
Total	<u>\$1,174,751</u>	<u>\$615,886</u>

Basis for Calculation of Overestimates. Southern Division proposed renovating 155,100 square feet in building 520 to accommodate both the Hull Technician School and the Advanced Hull Technician School, which is approximately the total square feet in building 520. Southern Division requested renovation of 66,200 square feet of the 155,100 square feet in building 520 for the Advanced Hull Technician School. Because differentiating the applicability of renovations or repairs to either the Advanced Hull Technician School or the Hull Technician School is difficult, we allocated the costs for the unnecessary repairs identified to the two projects based on the square feet identified to each project as a percentage of the total square feet within building 520. Therefore, for purposes of estimates made in this report, we concluded that the remaining 88,900 square feet, or approximately 57 percent of the total square feet, will be renovated to accommodate the Hull Technician School. Further, we used 57 percent to calculate the percentage of questioned costs applicable to the Hull Technician School.

Shower Facilities that Do Not Qualify for BRAC Funds. One item, plus applicable contingency, supervision, inspection, and overhead costs, does not qualify for BRAC MILCON funding because BRAC MILCON funds are to be used only for renovations directly tied to supporting realignment actions. By applying approximately 57 percent, the Hull Technician School's portion of

shower facilities, valued at \$33,083, should not have been included in BRAC MILCON cost estimates because the Hull Technician School at Naval Station Philadelphia did not have shower facilities.

Window Replacements as Unnecessary Repairs. An independent architect-engineering firm proposed replacing all of the windows in building 520 at a cost of \$817,015. We questioned the Southern Division engineer in charge of project P-608T about the need to replace all of the windows in building 520. He contacted the independent architect-engineering firm, which stated that only 20 to 25 percent of the windows need to be replaced. The 75-percent reduction in needed windows represents a savings of approximately \$612,761, assuming that 25 percent of the windows need replacing. By applying the 57 percent to the questioned costs for 75 percent of the windows, total questioned costs applicable to project P-557S are \$349,274.

Heat Recovery System More Appropriately Funded Under Other Programs. The plans to renovate building 520 included a value engineering proposal to install a heat recovery system to use waste heat generated by the welders to pre-heat outside air that is replacing air lost through the welders' ventilation exhaust system. The heat recovery system, valued at about \$300,000, was included as part of the budget estimate for BRAC MILCON funds for renovation of building 520. The Navy Energy Conservation Investment Program seeks to achieve the maximum reduction in energy consumption for the dollar invested. Projects that provide documented energy cost savings may be eligible for MILCON funding under the Navy Energy Conservation Investment Program. MILCON funds can be used to modify an existing energy system or building that qualifies for MILCON funds.

We believe that the cost of the heat recovery system appears to be more appropriately funded under the Navy Energy Conservation Investment Program than under the BRAC MILCON. Therefore, by applying the 57 percent to the \$300,000 to identify the overstatement of funds applicable to project P-557S, we calculated a total of \$171,000 that should not be included in the BRAC MILCON.

Related Costs Included in Project Estimates. Cost estimates that Southern Division submitted for BRAC MILCON included contingency and supervision, inspection, and overhead costs. Specifically, the costs for proposed projects included an additional 5 percent for contingency costs and 6 percent times the project plus contingency costs for supervision, inspection, and overhead costs. If parts of proposed projects should not be included in budget estimates for BRAC MILCON funds, the contingency and supervision, inspection, and overhead costs also should not be included. Using the total of \$553,357 of questioned costs, we calculated an additional \$62,529 in contingency and supervision, inspection, and overhead costs. Therefore, the BRAC MILCON funding should be reduced by a total of \$615,886 to reflect both the nonqualifying items and applicable contingency and supervision, inspection, and overhead costs.

Costs for Renovation of Building 520

Conclusion

The overestimates identified are derived from the allocation of total costs for building 520 that apply to both projects P-557S and P-608T and are not easily differentiated. However, for purposes of this report, we identified a total of \$1.8 million attributable to project P-557S as distinct from project P-608T, because project P-608T was addressed in a separate report. The \$1.8 million includes the \$1.2 million overestimate, plus \$615,886 for inappropriate additional items. Because both projects will be accomplished using FY 1994 BRAC MILCON funds, we are reporting the \$1.8 million overestimated costs for project P-557S even though the project was not listed as part of the base closure and realignments for FY 1993.

Recommendation for Corrective Action

We recommend that the Comptroller of the Department of Defense reduce the Navy FY 1994 base realignment and closure military construction authorization for project P-557S, "Hull Technician 'A' School," by \$1.8 million.

Management Comments

The Navy did not provide comments on a draft of this report. Therefore, we redirected the recommendation to the Comptroller of the Department of Defense and request comments on the final report.

Part III - Additional Information

Appendix A. Summary of Prior Audits and Other Reviews

Inspector General, DoD

94-108	Defense Base Realignment and Closure Budget Data for the Naval Station Treasure Island, California	May 19, 1994
94-107	Griffiss Air Force Base, New York, Defense Base Realignment and Closure Budget Data for Military Construction at Other Sites	May 19, 1994
94-105	Defense Base Realignment and Closure Budget Data for a Tactical Support Center at Naval Air Station Whidbey Island, Washington	May 18, 1994
94-104	Defense Base Realignment and Closure Budget Data for the Defense Contract Management District West	May 18, 1994
94-103	Air Force Reserve 301ST Fighter Wing Covered Aircraft Washrack Project, Carswell Air Reserve Base, Texas	May 18, 1994
94-040	Summary Report on the Audit of Defense Base Closure and Realignment Budget Data for FYs 1993 and 1994	February 14, 1994
93-100	Summary Report on the Audit of Defense Base Closure and Realignment Budget Data for Fiscal Years 1992 and 1993	May 25, 1993

Naval Audit Service

023-S-94	Military Construction Projects Budgeted and Programmed for Bases Identified for Closure or Realignment	January 14, 1994
028-C-93	Implementation of the 1993 Base Closure and Realignment Process	March 15, 1993

Appendix B. Organizations Visited or Contacted

Office of the Secretary of Defense

Office of the Under Secretary of Defense for Acquisition and Technology,
Washington, DC
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Department of the Navy

Chief of Naval Operations, Washington, DC
Deputy Chief of Naval Operations (Logistics), Washington, DC
Comptroller of the Navy, Washington, DC
Chief of Naval Education and Training, Pensacola, FL
Fleet Combat Training Center San Diego, CA
Fleet Combat Training Center Pacific, Detachment Treasure Island, CA
Service School Command, Naval Training Center San Diego, CA
Naval Training Center Great Lakes, IL
Naval Facilities Engineering Command, Alexandria, VA
Southern Division, Charleston, SC
Naval Audit Service, Arlington, VA

Non-Defense Federal Organization

General Accounting Office, Washington, DC

Appendix C. Report Distribution

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House Committee on Armed Services
House Committee on Government Operations
House Subcommittee on Legislation and National Security, Committee on
Government Operations

Senator Carol Moseley-Braun, U.S. Senate
Senator Paul Simon, U.S. Senate
Congressman John Porter, U.S. House of Representatives

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D. Currently Applicable Classification Level: Unclassified

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